

WORKFORCE INVESTMENT ACT

STATE OF TENNESSEE
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT

SUPPLEMENTARY FINANCIAL GUIDE to the One-Stop Comprehensive Financial Management Technical Assistance Guide

**FOR LOCAL WORKFORCE INVESTMENT AREAS (LWIAs), STATEWIDE
CONTRACTORS, and SUBRECIPIENTS OF
THE WORKFORCE INVESTMENT ACT (WIA) FUNDS**

REVISED (2-21-14)

Electronic versions of this guide, as well as the One-Stop TAG can be found at:

http://www.tn.gov/labor-wfd/et_financialsupguide.pdf

CONTENTS

SECTION I

I.	Introduction	3
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SECTION II

II.	Provisions for Operating WIA	
1.	Contract Payment Method and Financial Reporting	5
	Automatic Direct Deposit (ACH Forms)	7
2.	Withholding of Payment	8
3.	Financial Management	8
4.	Property Procurement and Accountability	9
5.	Audit	13
6.	Closeout	13

SECTION III

III.	Attachments	
	Attachment A – Drawdown Request Forms for WIA Funds	15
	Attachment B – Monthly Accrual Expenditure report	19
	Attachment C- Signature authorization	20
	Attachment D-Property record form	21
	Attachment E- Transfer of Property	22
	Attachment F – Explanation for assigning contract numbers	23
	Attachment G– WIA Title I Agreement Closeout Package	24

ADDITIONAL INFORMATION

	Administrative Entities and Comprehensive Career Centers Websites	39
	State and Federal Web Sites	40

SECTION I

Introduction

The information contained in this supplementary financial guide and the One-Stop Comprehensive Financial Management Technical Assistance Guide (One Stop Financial TAG) is designed to provide management tools for the WIA financial management system. In order to define and limit financial liability, information will also aid the chief elected officials and the administrative entities in establishing procedures that are essential for a smooth operation.

This Tennessee Department of Labor and Workforce Development Supplementary Financial Guide is intended to be used with the One-Stop Comprehensive Financial Management Technical Assistance Guide distributed by the U.S. Department of Labor (July 2002). This supplementary guide pertains exclusively to the directives of the Tennessee Department of Labor and Workforce Development, including the Finance and Administration requirements. Information included in this guide is intended to address the financial reporting and auditing requirements specific to the Tennessee Department of Labor and Workforce Development, as it relates to the Workforce Investment Act.

Title I funds, appropriated to Local Workforce Investment Areas (LWIAs), are based upon formula and distributed upon the approval of the local plan. Expenditures for the WIA program should be in accordance with the local plan approved. This plan must include:

"(a) In General- Each local board shall develop and submit to the Governor a comprehensive 2-year local plan (referred to in this title as the "local plan"), in partnership with the appropriate chief elected officials. The plan shall be consistent with the State plan.

Under Title I, the Governor designates LWIAs. The chief elected official in a local area shall serve as the local grant recipient for, and shall be liable for any misuse of, the grant funds allocated to the local area... In order to assist in the administration of the grant funds, the chief elected official or the Governor,may designate an entity to serve as a local grant Sub recipient for such funds, or as a local fiscal agent. Such designation shall not relieve the chief elected official or the Governor of the liability for any misuse of the grant funds..." (Section 117). Workforce Investment Act Grant funds will flow from the Tennessee Department of Labor and Workforce Development (TDLWD) to the local grant recipient.

All Sub recipients must show proven ability to carry out the program and should have the resources to minimize the entities' liability for unallowable use of funds.

Planning Allocations

Each year, each LWIA will receive two separate allocations. The first allocation is for the Program Year (PY) contracts which run two years from July to June (April - June for Youth). The other allocation is for the Fiscal Year (FY) contracts which run from October to June (reflecting the same end date as the PY contracts). Separate contracts will be issued for both periods and separate reporting will be required for each program.

The Contract Package

To insure uniformity, a contract numbering system (**Attachment F**) has been designed to control the flow of funds by funding period and contracts from TDLWD to the local grant recipient. Where the local grant recipient and the administrative entity are one and the same, the contract and flow of funds will be between two parties, the state and local administrative entity. Otherwise, a third party contractual agreement will be necessary between the local entities.

Two required components in the contractual agreement are:

1. A budget for proposed expenditures for the program year or fiscal year.
2. Written instructions from the Chief Local Elected Official, regarding the terms and scope of the contract. This includes, but is not limited to, instructions from the supplementary financial guide, WIA statutes, and Code of Federal Regulations dealing with allowable activities, reasonable cost, and the distribution/usage/requests of funds.

Utilization (Transfer) of Funds ...check TAG

LWIAs may transfer 30%, and an additional 20% through contract modifications and a state waiver, of its original allocation between the adult and dislocated workers' budget line as described and allowed in the Workforce Investment Act. Prior approval from TDLWD is required. Only program funds may be transferred, not administrative funds. Since allocations will be divided between program year and fiscal year, transfer may only occur from program year to program year and from fiscal year to fiscal year.

Subcontractor Requirements

Local grant recipients and contractors must include provisions in the contract to ensure that acceptable standards for accountability are observed with their subcontractors. In addition, contractors and subcontractors must comply with the provisions issued by the Tennessee Department of Labor and Workforce Development and U.S. Department of Labor.

The local grant recipients and contractors shall ensure that the subcontractors comply with the same audit provisions required by the State as negotiated in the contracts between the local grant recipients or contractors and the Tennessee Department of Labor and Workforce Development.

It is the responsibility of the contractor to ensure that subcontractors follow all applicable laws, regulations, and provide contractors with the copy of the annual audit performed by an appropriate entity.

Cost Allocation Plan/Indirect Cost Rate Proposal

If TDLWD is your Cognizant Agency, submit, for approval, your Cost Allocation Plan or Indirect Cost Rate approvals **within 3 months of the closing of your fiscal year**. Cost allocation plans/Indirect Cost Rate approvals should be directed to the address below:

**Tennessee Department of Labor and Workforce Development
Workforce Services Division
220 French Landing Drive, Floor 4-B
Nashville, TN 37243**

All LWIAs, including those whose cognizant agency is not TDLWD, will submit your approved Cost Allocation Plan to Workforce Services per instructions given during the planning phase.

***See Chapter II-8 of One-Stop Financial TAG for guidance regarding Cost Allocation Plans**

SECTION II

PROVISION NO. 1

Contract Payment Method and Financial Reporting

The financing of the WIA program will be on limited advance or reimbursement basis, in accordance with procedures established by the Tennessee Department of Labor and Workforce Development. **The Sub recipient or contractor shall never retain funds which exceed immediate cash needs.**

To request funds, the local grant recipient or contractor will follow the procedures below:

A. The local grant recipient or contractor will be required to request payment on a WIA/drawdown request form, timing their requests to coincide with cash needs so that no excess cash is drawn down. The state will need nine working days in order to process drawdown request/reimbursement. **Drawdown request must be received by the Tennessee Department of Labor on a Wednesday (CST) by noon to be available the following Friday. This means at least nine days prior to the anticipated date drawdown fund is needed.** If you submit a draw request after this time, you have no guarantee of being paid the following week.

...See form and instructions in ATTACHMENT A for WIA drawdown request...

- B. Disbursements will be processed and credited to bank account by ACH or journal voucher, depending upon the entity requesting funds.
- C. In order to report WIA program costs, local grant recipient or contractor shall prepare the **Monthly Accrual Expenditures Reports** in accordance with procedures established by the Tennessee Department of Labor and Workforce Development. These reports must be submitted on an accrual basis to conform to requirements and negotiated items set forth in the contract
...See form and instructions in ATTACHMENT B for Monthly accrual expenditure report...

Timeliness of Report

Accurate and timely submittal of information is critical to the financial functions. All required reports, including WIA drawdown requests, monthly ACCRUAL expenditure reports, matching reports (ie boiler plate), and contract closeout packages must be submitted timely.

Each of the reports has a specific due date listed in the instructions/form to the report. For example, monthly accrual expenditure report is usually due the 25th day of the month following the reporting month. Procedures listed below detail the criteria for enforcement of sanctions as a result of untimely/inaccurate reporting. *There is an exception to June monthly accrual expenditure reports. The deadline is July 17th of the month following the reporting month.*

Applicable Sanctions

Untimely or inaccurate report will result in a warning correspondence sent. Failure to comply will require action outlined in provision 2.

ACH form

Instructions for completion of automatic direct deposit (ACH)

In order to have funds automatically deposited directly in your bank account, Form FA-0825 must be completed.

1. **NAME** - Name in which warrant is issued.
2. **FIN OR SSN** - Federal Identification Number or, if an individual, Social Security Number.
3. **DEPOSITORY NAME** - Name of Bank.
4. **BRANCH** - Name of branch of bank which maintains the account.
5. **CITY** - City in which bank is located.
6. **STATE** - State in which bank is located.
7. **ZIP** - Zip Code where bank is located.
8. **TRANSIT/ABA NO.** - Transit routing number assigned to bank by Federal Reserve. Ask bank officials for number.
9. **ACCOUNT NO.** - Bank account number of agency or individual.
10. **NAME** - Print name of agency or individual.
11. **DATE** - Current date.
12. **SIGNED** - Official signatory or alternate.

To obtain the copy of Automatic Direct Deposits (ACH) form, you may contact us at the following address:

**Tennessee Department of Labor and Workforce Development
Fiscal and Administrative Services Division
220 French Landing Drive, Floor 4-A
Nashville, TN 37243**

...See form and instructions in ATTACHMENT C for Signature Authorization....

PROVISION NO. 2

Withholding of Payment

The State may discontinue the current cash needs payment method and make payments under a reimbursement method when Sub recipients or Contractors:

- A. Do not follow payment and reporting requirements;
- B. Fail to meet project objectives or contract conditions;
- C. Are indebted to the State of Tennessee; or
- D. Do not comply with cash management requirement

If any of the conditions described above exist, the State may withhold payment until the condition is corrected. **(Please refer to CFR 29 Part 95.22 and CFR Part 97.21 referenced in the list of Federal Websites at the end of this guide.)** <http://www.gpo.gov/fdsys/>

PROVISION NO. 3

Financial Management Systems (Reference One-Stop TAG Chapter II-2)

- A. Financial systems shall allow for effective control and accountability of all funds, property, and other assets to ensure they are used solely for authorized purposes.
- B. Accounting systems shall meet and follow generally accepted accounting principles.
- C. Accounting systems shall be supported by source documentation, which identifies the source and use of contract funds.
- D. Accounting systems shall follow consistent rules for aggregation of detailed data to summary level.
- E. Written procedures shall be in place for determining reasonableness, allowability, and allocability of contract costs.
- E. Accounting records may be maintained on a cash or accrual accounting basis. If the records are maintained on a cash basis, the grantee or subgrantee must maintain a set of linking records, typically accrual spreadsheets, so that the reported costs are traceable during monitoring or auditing to the official accounting records or books of account. For reporting purposes only, financial data shall be submitted on an accrued expenditure basis. An accrued expenditure is expenses incurred for services and (or) products used, but an invoice has not been received or payment is not made to the supplier of services or products by the end of the reporting month. Remember, there should be no accrued expenses after closing out a contract and all

payments must be made prior to a contract closeout. In addition, take initiative to inform subcontractors verbally and in writing (of the terms and conditions of all contracts) to send invoices prior to the contract ending date.

- G. **Contractors/recipients of WIA grants must inform their sub grantees/sub-contractors/sub recipients of WIA grants that late invoices (invoices turned in after a grant close out) will not be paid.** In other words, TDLWD will not be financially liable for any expenses incurred by a recipient and (or) sub recipient of WIA program funds after a grant closeout due to late invoices.
- F. All contractors shall ensure that all data elements used in required federal reports correlates with program definitions contained in the WIA Act.
- H. Accounting systems shall provide for accurate, current, and complete disclosure of all WIA revenue and expenditures.
- I. All WIA related funds, including program income, and potential stand-in costs must be traceable in the LWIAs or subcontractor's financial system.
- G. Accounting systems shall show information pertaining to contract awards, obligations, unobligated balances, and a comparison of actual expenditures with budgeted expenditures for each subcontractor.

PROVISION NO. 4

Instructions for Property Procurement and Accountability

General Instructions:

The Contractor has primary responsibility for exercising reasonable care and control of Federal property in its possession. The Contractor must maintain property records. The use of federally furnished property must be only for the purposes set forth in the contract. The Contractor remains accountable for all Federal property in its possession until relieved of that responsibility in accordance with the terms of the contract by TDLWD.

- A. **Types of Property for which Accountability must be maintained:**
 - 1. Tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. Examples include furniture, machinery, office, operational, and educational equipment, etc.
 - 2. Sensitive equipment having a unit cost of \$100 to \$5,000. Examples include laptops/ notebooks/iPads, tape recorders, printers, computers, and cameras.

3. Personal computers will be tagged as a unit consisting of monitor, keyboard, the computer itself, and a mouse. The printer will be tagged separately.

B. Acquisition of Property

1. Funding of property should be previously approved as stated in the contractual agreement
2. **Written approval by the Tennessee Department of Labor and Workforce Development must be obtained prior to any acquisition of sensitive items and nonexpendable property with a unit acquisition cost of \$5,000 or more. Disregard of this policy may result in an immediate sanction to pay back the money to TDLWD using unrestricted funds.**
3. The contractor must tag all property listed in paragraph A. above with the appropriate tag and contractor's records must indicate the program under which the property was acquired. Upon request, tags will be provided by the Tennessee Department of Labor and Workforce Development to the contractor. After tagging the equipment, the contractor should add the new items to its inventory listing. The contractor's inventory records must contain the following information:

Tag number - Program funding the acquisition - Percentage federally funded, if not 100%-Date of purchase or acquisition - Condition of the property - Cost or Fair Market Value-Location - Serial number or other identifying number

C. Transfer of Property between Locations

Whenever property is moved to a new location or other information about an item changes, the contractor's inventory list should be updated. All changes should be reported to TDLWD with a clearly marked updated inventory listing of the new location(s) or new information. **In regards to inventory of equipment, TDLWD PAR monitors check a sample every year. An updated inventory listing must be submitted to the TDLWD once per quarter to Division of Fiscal Services.** Inventory listing must include a column that specifies what funding source was used for the purchase of the equipment.

...See form and instructions in ATTACHMENT D for Property Record
...See form and instructions in ATTACHMENT E for Transfer of Property

D. Disposition/Surplus of Property

1. In the event that property is discovered to be missing, stolen, destroyed or damaged, such property shall be reported to the Tennessee Department of Labor and Workforce Development. The report should be in letter format stating the pertinent details for the situation. In the event that property is stolen, a police report should also be enclosed with the letter to TDLWD.

2. In the event that the property is no longer needed, the property must be surplus via General Services AssetWORKS surplus site:
<http://www.assetworks.com/login>
3. All property records must be maintained for a period of three years after final disposition/surplus of the property.

New acquisitions must be reported to TDLWD on the **Property Record form**. All new property should be clearly marked. New property listings must be submitted as soon as possible after tagging to:

**Tennessee Department of Labor and Workforce Development
Program Accountability Review (PAR)
220 French Landing Drive, Floor 4-B
Nashville, TN 37243**

Basic requirements for addition of assets to inventory

- A. All items purchased with a total cost of \$5,000.00 or more including any freight and set up costs.
- B. Sensitive items that have a cost between \$100.00 and \$5,000.00.
- C. Be aware, there are **some items that need to be tagged regardless of cost**. See sensitive items and equipment chart on next page.

This list is representative, but not all inclusive, of sensitive items that must be pre-approved by TDLWD. This list is subject to change. Please contact TDLWD compliance unit for any questions regarding other items not included on the list and general questions about the list.

Sensitive Items to be Tagged When the Cost Is Between \$100 and \$5000	Items to be Tagged Regardless of Cost
All Terrain Vehicles (ATV) 4,6,8 Wheels	Bar Code Scanners/Cradle
Boat Motors	Camera (35 MM and Digital)
Boat Trailers	Camera Lens (200 mm or Larger)
Boats	Computers, All Types
Body Armor	Computer Peripherals (external)
Canoes	DVD Players/recorders
Digital Video Recorders	Fax Machines
Fork Lifts	Gaming Systems (Wiki, XBOX, etc)
Ham Band Trans/Rec (Hand Held)	Geographic Information System
LCD/Multimedia Projectors	Global Positioning Systems
Marine Band Trans/Rec	Ipad
Mowers, Riding	Ipod
Oscilloscope	Netbooks
Power Supplies	Nightvision Equipment
Radio Scanners	PDA
Spectrum Analyzer	Printers
Tractors (Agricultural and Road Maintenance)	Televisions
Vector Scopes	Two/Way Radio Trans/Rec and Charger
Waveform Monitors	Video Cameras
	Video Recorders and Players
	Weapons

D. Computer systems comprised of a monitor, keyboard, mouse, and central processing unit are (to be) tagged regardless of cost. Each component that comprises the system is considered sensitive. Computer peripherals with a cost between \$100.00 and \$5,000 are considered sensitive items.

1. External Storage Devices
2. External Tape Drives
3. External Modems
4. Printers
5. Scanners

E. Donated equipment items based on the above criteria.

F. Equipment purchased from the State and Federal surplus warehouse that meet the aforementioned criteria.

For further information regarding Property Procurement and Property Management, please refer to Chapter II -10 and II-11 in the One-Stop Financial TAG.

PROVISION NO. 5

Audit Resolution and Debt Collection (see Chapter II-12 One-Stop Financial TAG)

PROVISION NO. 6

Closeout Settlement (see ATTACHMENT G for required closeout documents)

Contractors and Sub recipients shall submit closeout package which contains:

- A. Detailed Statement of Expenditures
- B. Accounting of cash
- C. Balance of unused funds
- D. Inventory listing for property acquired with WIA funds under this grant or transferred from a previous grant
- E. A listing of all subcontractors.

NOTE: Do not include vendors

NOTE: The copies of all forms are attached. In order to request a disk copy, please contact us at the following address:

**Tennessee Department of Labor and Workforce Development
Fiscal and Administrative Services Division
220 French Landing Drive, Floor 4-A
Nashville, TN 37243**

SECTION III

ATTACHMENTS

ATTACHMENT A
Drawdown Requests
Automatic Direct Deposits (ACH Forms)

ATTACHMENT B
Monthly Accrual Expenditure Report
Instructions included

ATTACHMENT C
Signature Authorization
Instructions included

ATTACHMENT D
Property Record form
Instructions included

ATTACHMENT E
Transfer of Property Report
Instructions included

ATTACHMENT F
Contract Numbers
Explanation included

ATTACHMENT G
Title I Agreement Closeout Package

ATTACHMENT A

INSTRUCTIONS FOR COMPLETION OF A DRAWDOWN REQUEST

A. **GENERAL:** the purpose of the Drawdown is to draw funds by contract on an as needed basis. This form will assist in the compliance with the Cash Management Improvement Act of 1990 (CMIA) regulations. **Drawdown request must be received by the Tennessee Department of Labor on a Wednesday (CST) by noon to be available the following Friday. This means at least nine days prior to the anticipated date drawdown fund is needed.** If you submit a draw request after this time, you have no guarantee of being paid the following week.

All Contractors must estimate needs based upon cash outlays. Funds may be drawn no more frequently than weekly. Drawdown request must be received by the Department by noon on **Wednesday**.

INSTRUCTIONS FOR COMPLETION OF REQUEST

- | | | |
|----|---|--|
| 1. | Name and Address of Contractor/Fiscal Agent | Enter Name and Address of Contractor or Entity as fiscal agent, if appropriate |
| 2. | Contract Number | Enter Contract number as assigned on the contract approval sheet. |
| 3. | Vendor Number | Enter the Federal ID # used on the ACH form. |
| 4. | Contractor | Enter the Contractor's Name that appears on the Contract. |
| 5. | Request Number | Enter Number of this drawdown request. The initial request for each grant should be No. 1 and subsequent requests for that grant should be numbered consecutively (2,3,4,...). |
| 6. | Drawdown requested for week ending (date) | Date fund is to be credited to account, which is nine business days from the drawdown email date. |
| 7. | Contract Period | Enter beginning and ending date of contract as it appears on the contract approval sheet. |
| 8. | Name and Telephone Number of Contractors | Enter the name of a responsible contact with knowledge of the request and the telephone |

Number for this individual. If this person has an extension, include this information with the telephone.

9. Authorized Contract Budget
- Enter the total amount of your contract as shown in the payment terms and conditions of your contract agreement. This amount is your line of credit. No drawdowns can be processed above this amount, unless a signed contract modification to increase the total amount of your contract has been received.
10. Total Projected Cumulative Expenditures
- Enter total Projected Cumulative Expenditures anticipated at the time of the request. This number will be compared to monthly expenditure reports submitted to ensure that cash management practices are being followed.
11. Total projected weekly Expenditures
- Enter amount of projected weekly expenditures for current drawdown request. This figure is the Amount Due this Invoice.
12. Payments Requested to Date previously
- Enter the amount of all drawdown requested, whether received or not.
13. Amount Due this Invoice
- Enter the difference of Total Projected Cumulative Expenditures less payments requested to date. This figure should equal the Projected weekly Expenditures.
14. Contractor's Authorized Signature and Date
- Invoice must be signed and dated by authorized signatory official or designated representative before payments can be processed.

DISTRIBUTION

The Contractor prepares original, no more than once a week per grant, and faxes directly to:

Tennessee Department of Labor and Workforce Development

Fiscal and Administrative Services Division

Fax: (615) 741-3002

WORKFORCE INVESTMENT ACT

DRAWDOWN REQUEST

Name and Address of Contractor or Fiscal Agent:

Contractor : _____

Request Number: _____

Drawdown requested for week ending (date): _____

Contract number: _____

Contract Period: _____

Vendor Number: _____

Contact Person/Telephone Number: _____

	Authorized Contract Budget	Projected Cumulative Expenditures	Projected Weekly Expenditures
TOTAL	_____	_____	_____

Total Projected Cumulative Expenditures _____

Less: Payments Requested to Date _____

Amount Due this Invoice _____

I CERTIFY TO THE BEST OF MY KNOWLEDGE AND BELIEF THAT

CONTRACTOR'S AUTHORIZED SIGNATURE:

THE DATA ABOVE ARE CORRECT AND THAT ALL EXPENDITURES

TITLE: _____

WERE MADE IN ACCORDANCE WITH THE CONTRACT CONDITIONS

DATE: _____

AND THAT PAYMENT IS DUE AND HAS NOT BEEN PREVIOUSLY

REQUESTED.

FOR TDLWD USE ONLY:

ALLOTMENT CODE: _____

REVIEWED BY: _____

COST CENTER: _____

TITLE: _____

DATE: _____

ATTACHMENT B

Monthly Accrual Expenditure Report

Instructions: http://www.tn.gov/laborwfd/et_financialsupguide_instructions.pdf



Tennessee Department of Labor & Workforce Development

Workforce Services - Monthly Expenditure Report

Report Due Date:

Recipient Organization	
Recipient Address	
Recipient City, State, Zip	
Employer ID Number	
Recipient ID Number	
Contract Number Assigned	
Contract Begin Date	
Contract End Date	
Contract Status	

For State Office Use Only	
Federal Award Number	
Federal Award Begin Date	
Federal Award End Date	
Federal CFDA Number	
State Revenue Contract	
State Project	
State Contract Type	
State Contract Sub-Type	

ACCRUAL basis accounting for Month Ending:

Contract Line Types	Contract Budget	Cumulative Expenditures	Remaining Balance
Total Contract	0.00	0.00	0.00
Administrative			0.00
Program	0.00	0.00	0.00
Summer Employment Breakout			
Out of School Youth - 30% Minimum Required			
In School Youth - 70% Maximum Allowed			
Adult Activities			0.00
Dislocated Worker Activities			0.00
Statewide Activities			
Rapid Response Activities			
Current Unliquidated Obligations			
Total Obligations		0.00	
Unobligated Balance of Funds		0.00	
Cumulative Recipient Share			
Recipient Share Expenditures for Allowable Activities			
Cumulative Program Income			
Program Income Earned			
Program Income Spent			
Program Income Balance		0.00	

Remarks: Attach any explanations deemed necessary or information required by State sponsoring agency in compliance with governing legislation:

Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all expenditures and unliquidated obligations are for the purposes set forth in the award documents.

Title of Authorized Certifying Official	Telephone	Email address
Name of Authorized Certifying Official	Signature of Authorized Certifying Official	

ATTACHMENT C

SIGNATURE AUTHORIZATION

TN Department of Labor & Workforce Development
Fiscal and Administrative Services Division
220 French Landing Drive, Floor 4-A
Nashville, TN 37243-0658

Contracts Covered by this Authorization: ALL WIA CONTRACTS

Grantee's Name:

Please, accept only the following signatures as approval on the fiscal documents received by the Tennessee Department of Labor and Workforce Development. The employee's initials will follow each signature for the Chief Local Elected Official/Administrative Director.

We will advise you immediately of any changes and will submit a new authorization of all signatures as changes occur.

SUBGRANTEES AUTHORIZED TO SIGN FOR THE CHIEF LOCAL ELECTED OFFICIAL /ADMINISTRATIVE DIRECTOR

Employee's Name, Title, and Organization (Please, type)	Chief Local Elected Official 's/ Administrative Director's Name signed by authorized employee with his/her initials	Document Restriction, if Applicable
Dr. Susan Smith Director LWIA	<i>Pat Sanford ss</i>	
John Victor Director LWIA	<i>Pat Sanford JV</i>	
Cindy Roberts Assistant Director LWIA	<i>Pat Sanford CR</i>	
Joan Pamela Assistant Director LWIA	<i>Pat Sanford JP</i>	

APPROVED BY:

The Chief Local Elected Official/LWIA Administrative Entity Director (Signature)

Pat Sanford

The Chief Local Elected Official/LWIA Administrative Entity Director (Printed)

Fiscal and Administrative Services, Administrator
Department of Labor and Workforce Development

ATTACHMENT D

PROPERTY RECORD FORM

TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
WIA WORKFORCE INVESTMENT ACT
PROPERTY RECORD (New Acquisitions)

Contractor name and Address:

Contract Number:

Date: _____

Tag Number	Date of Purchase	Complete Item Description	Condition of Property*	Serial Number	Unit Cost	Property Location	Type of Contract % Funding	D.O.S.A.L.* *

***Condition of property: New, fair, Poor, Stolen, Salvage**

****Date of State Authorization Letter**

ATTACHMENT E

TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT WORKFORCE INVESTMENT ACT TRANSFER OF PROPERTY

Holding Agency

Contractor Name

Contractor Number

Address (Location)

Date

Shipped to:

Name:

Address:

PROPERTY TRANSFERRED

Tag No.	Description (Include Name, Serial No.)	Acquisition Cost
------------	---	---------------------

Signature: Holding Agency

Signature: Receiving Agency

I certify the above listed equipment was released
to the receiving agency.

This is to certify the above equipment has been
received.

Name _____

Name _____

Title _____

Title _____

ATTACHMENT F
Explanation for assigning
Contract numbers

Before sending any contract out, we assign it a contract number which consists of fifteen characters that is a combination of letters and digits. For example, the characters in contract number: LW42F1121WSWA11 stand as follows:

- 1) The first two characters are LW which stands for Labor Workforce.
- 2) The second two digits stand for the code designated to a specific LWIA or Administrative Entity. In our example 42 has been designated to Area 3 (Administrative Entity). For Formula Funds contracts (Youth, Adult, Dislocated Worker) that require LWIA Mayor/Chief Elected Official's signature we put 03 for Area 3. and so forth, e.g. LW03P121ADULT13.
- 3) The third three characters refer to specific Program Year or Fiscal Year e.g. P09 or F11.
- 4) The fourth three characters consist of one digit and two letters as follows:
 - a. The digit represents the number of contracts that have been issued from that particular funding period for the area. e.g. 2 in the example above means, this contract is the second statewide Activities contract that has been issued to the area from the same funding period.
 - b. The two letters represent the abbreviations for Funding streams as follows:

AD=ADULT
YU=YOUTH
DW= Dislocated Worker
RR= Rapid Response
IW= Incumbent Worker
SS= Skill Shortage
TW= Tennessee Works
FT=Fast Track
LA= Layoff

CR= Career Readiness
DP= Disability Program

AP= Apprenticeship Training Program
JC= Job Creation

Note: For formula funds contracts and special grants, number 4 (above) & 5(below) have been combined. Like YOUTH in contract number: LW03P091 YOUTH 1 0 and WIDPN (Workforce Investment Disability Program Navigator) in contract number: LW42P091WIDPN10

- 5) The next three letters are SWA for all statewide Activities Contracts and RSPNC for all Rapid Response contracts.
- 6) The last two digits represent the Fiscal Year. In our example 11 stands for Fiscal Year 11.

ATTACHMENT G
TITLE I AGREEMENT CLOSEOUT PACKAGE
Transmittal Sheet

CLOSEOUT

To: _____

From: _____

Agreement Number: _____

Agreement Period: _____

Check one: ☐ ADULT ☐ YOUTH ☐ DISLOCATED WORKER ☐ OTHER _____ (SPECIFY) _____
☐ LOCAL ADMINISTRATION ☐ STATEWIDE ACTIVITIES ☐ RAPID RESPONSE

As authorized representative of the awardee organization noted above, I have taken actions related to the closeout of the above referenced agreement and I am enclosing the required documents as follows:

<u>Submitted</u>	<u>Received</u>	<u>Documents</u>
<input type="checkbox"/>	<input type="checkbox"/>	Detailed Statement of Receipts
<input type="checkbox"/>	<input type="checkbox"/>	Detailed Statement of Expenditures
<input type="checkbox"/>	<input type="checkbox"/>	Financial Reconciliation Worksheet
<input type="checkbox"/>	<input type="checkbox"/>	Awardee's Release (with signature)
<input type="checkbox"/>	<input type="checkbox"/>	Property Inventory
<input type="checkbox"/>	<input type="checkbox"/>	Tax Certification
<input type="checkbox"/>	<input type="checkbox"/>	Other (List)
<input type="checkbox"/>	<input type="checkbox"/>	List of Subgrantee/Subcontractors

Financial Record Retention

We agree to abide by the following provisions:

Financial records must be retained for three years from the date of your Financial Closeout Package.

Unresolved issues (which may include but are not limited to audit findings, litigation, and bankruptcy) would necessitate a longer retention period. The three-year clock would be adjusted after resolution of the issue and/or submission of a revised closeout package.

Access to Records

Authorized representatives of the U.S. Department of Labor and the awarding agency shall have timely and reasonable access to any pertinent books, documents, papers, or other records of the awardee in order to make audits, examinations, excerpts, and transcripts.

I certify, to the best of my knowledge, that the information contained on this form and on all other closeout forms and documents for the agreement indicated above is correct and complete.

This Closeout Package has been executed this ____ day of _____ 20__.

Authorized Signature: _____

Typed Name: _____

Title: _____

Telephone Number: _____

TITLE I AGREEMENT CLOSEOUT PACKAGE
Detailed Statement of Receipts

Instructions:

List each receipt of funds individually.

“signed Date of Funds Requested” The date on which the cash requests were signed

“Date Funds Received”	The date on which receipt of the funds were deposited/recorded
------------------------------	--

“Amount” The amount of the funds received

“Total” Total of all funds received for the agreement period. Show here and on Line 1 of the Financial Reconciliation Worksheet.

List each receipt of funds individually. (Additional sheets may be added as needed).

Date Funds Requested	Date Funds Received	Amount
		Total

TITLE I AGREEMENT CLOSEOUT PACKAGE

Detailed Statement of Expenditures

Instructions:

“Line Item”	List all line items as negotiated in the agreement.
“Agreement Section”	Show budgeted amounts by line item as shown in your agreement. Show actual expenditures against the budgeted line items. Show accrued expenditures against the budgeted line items. Total should be the sum of actual and accrued expenditures by line item.
“Stand-In Section” costs	All items listed must be eligible TITLE I expenditures. List allowable that could have been charged against the agreement but were paid with NON-FEDERAL funds. List by line item costs incurred above and beyond costs reported in the “Agreement Section” and “Match Section” incurred during the operation of the negotiated agreement.
“Total”	Must be the sum of the line items listed above.
Total “Agreement Budget”	Must equal the amounts as negotiated.
Total “Agreement Actual”	Must be the sum of the line items listed above.
Total “Agreement Accrued”	Must be the sum of the line items listed above.
Total “Agreement Total”	Must equal total expenditures (actual plus accrued). Show here and on Line 2 of the Financial Reconciliation Worksheet.
Total “Stand-In”	The sum of all items listed in this column. Show here and on line 7 of the Financial Reconciliation Worksheet

TITLE I AGREEMENT CLOSEOUT PACKAGE

Detailed Statement of Expenditures

This chart is a sample for the Administration cost category. A similar chart could be used for each cost category.

Administration Costs

Line Item	Agreement				Stand-In
	Budget	Actual	Accrued	Total	Actual
Total					

TITLE I AGREEMENT CLOSEOUT PACKAGE

Financial Reconciliation Worksheet

Instructions:

Line 1, “Cash Received”	Enter total amount of funds received (total must equal detailed statement of receipts).
Line 2, “Reportable Expenditures”	Enter total expended funds, by cost category, for line items as negotiated in the agreement from detailed statement of expenditures. Add the cost categories and enter the sum in the “Total” column.
Line 3, “Cash on Hand”	Subtract Line 2 from Line 1. If Line 1 is greater than Line 2, the balance in the “Total” column must be returned when submitting this report.
Line 4, “Program Income”	Enter total funds received from program income.
Line 5, “Program Income Expenditures”	Enter total funds expended against funds received (reported on Line 4), by cost category, for eligible grant costs. Add the cost categories and enter the sum in the “Total” column.
Line 6, “Balance of Program Income”	Subtract Line 5 from Line 4. If Line 4 is greater than Line 5, the balance in the “Total” column must be returned with the agreement closeout.
Line 7, “Eligible Stand-In Costs”	Enter total funds expended, by cost category, for funds that could be used as Stand-In costs. These costs must be eligible expenditures for the negotiated grant agreement. Add the cost categories and enter the sum in the “Total” column.
Line 8, “Obligational Authority”	Enter total budget negotiated in the agreement by cost category. Add the cost categories and enter the sum in the “Total” column.
Line 9, “Unused Obligational Authority”	Subtract Line 2 from Line 8. Add the cost categories and enter the sum in the “Total” column.
Line 10, “% of Obligational Authority Expended”	Divide Line 2 by Line 8, and enter percentage, by cost category and for total.

TITLE I AGREEMENT CLOSEOUT PACKAGE
Financial Reconciliation Worksheet

COST CLASSIFICATION	ADMINISTRATIVE	PROGRAM	TOTAL
1. Cash Received			
2. Reportable Expenditures			
3. Cash on Hand (Line 1 less Line 2)			
4. Program Income			
5. Program Income Expenditures			
6. Balance of Program Income (Line 4 less Line 5)			
7. Eligible Stand-In Costs			
8. Obligational Authority			
9. Unused Obligational Authority (Line 8 less Line 2)			
10. % of Obligational Authority Expended (Line 2/Line 8)			

TITLE I AGREEMENT CLOSEOUT PACKAGE
TITLE I Closeout Awardee's Release

Instructions:

1. Unpaid bills, in stated amounts or in estimated amounts ,where the exact amounts are not available by the awardee, as follows:

(List allowable costs which have resulted from the operation of the program.)

“Execution Date”

The date on which the form is being signed

“Authorized Signature”

Must be the individual who entered into the agreement on behalf of the awardee

TITLE I AGREEMENT CLOSEOUT PACKAGE

Awardee's Release

Pursuant to the terms of Agreement # _____, and in consideration of the expended and accrued sum of \$ _____, of which \$ _____ is the amount paid and \$ _____ is the amount to be paid under the said agreement to _____ hereinafter called the awardee or to its assignees, if any, the awardee upon payment of the said sum by the Tennessee Department of Labor and Workforce Development, hereinafter called the Awarding Entity, does release and discharge the Awarding Entity, its officers, agents, and employees, of and from all liabilities, obligations, claims, and demands whatsoever under or arising from the said agreement **except**:

1. Unpaid bills in stated amounts, or in estimated amounts where the exact amounts are not available, by the awardee, as follows:

Invoice Date (if known)	Vendor	Invoice or P.O. #	Line Item	Cost Category	Amount	Expected Payment Date

2. Claims after closeout for costs which result from liabilities under the TITLE I program will not be paid after 45 days from end of the contract period, including unemployment insurance costs and workers' compensation claims.

This release has been executed this _____ day of _____ 20____.

Signature of Authorized Official

Name:

Title:

TITLE I AGREEMENT CLOSEOUT PACKAGE
Final Property Inventory Certification

Instructions:

Enter the complete entity name, agreement number, and date in the spaces provided at the top of the form.

Check appropriate box to indicate funds negotiated were for the acquisition of property.

- “Item A”** If no funds negotiated were used for the acquisition of property, no further information is required.
- “Item B”** If funds negotiated were for the acquisition of property, for each item acquired, enter the following information:
- a. **Item #:** Enter property items in numerical sequence, i.e., 1, 2, 3, etc.
 - b. **Identification #:** Enter an identification number such as the stock number, manufacturer’s serial number, property tag number, or other identifying number.
 - c. **Description:** Describe the property, e.g., Dell PC 486.
 - d. **Location:** If different from the address stated above, enter the location of the property.
 - e. **Date of Acquisition:** Date on which the entity assumed responsibility for the property.
 - f. **Condition Code:** Enter the condition code (see “Condition Codes”) that corresponds to the condition of the property.
 - g. **Unit:** Enter the unit, e.g., “ea” for each, “dz” for dozen, “st” for set, etc.
 - h. **Quantity:** Enter the number of units acquired.
 - i. **Unit Acquisition Cost, Total Cost:** Enter Title I and non-Title I share of the acquisition cost of each item. The sum of the two should be reflected in Total Cost. Total Cost must equal the total cost of the property.
- “Item C”** Check if a new grant has been approved and indicate the agreement number issued.
- “Item D”** If no new agreement is awarded above, listed property must be returned to the awarding entity.

TITLE I AGREEMENT CLOSEOUT PACKAGE
Final Property Inventory Certification
(TITLE I -Acquired Property Only)

Name: _____ #: _____ Date: _____

A. Agreement Without Property

☐ I hereby certify that no grantee property was furnished or acquired by the terms and conditions of this agreement.

B. Agreement With Property

☐ I hereby certify that the below inventory listing is complete and that it correctly describes all items of materials and equipment furnished or purchased under the terms and conditions of this award.

Item #	Identification #	Description	Location	Acquisition Date	Condition Code	Unit	Quantity	Unit Acquisition Cost		Total Cost
								Title I	Non- Title I	

C. A New Agreement Has Been Approved

☐ The above or attached property will be retained for the period as specified in Agreement # _____

D. A New Agreement Has Not Been Approved

☐ The above or attached listed property will be returned within thirty (30) days of the release date of this agreement.

Condition Codes

- | | |
|---------------------------------|---|
| 1. Unused-Good | Unused property that is usable without repairs and is identical or interchangeable with new items from normal supply sources. |
| 2. Unused-Fair | Unused property that is usable without repairs, but is deteriorated or damaged to the extent that the utility is somewhat impaired. |
| 3. Unused-Poor | Unused property that is usable without repairs, but is considerably deteriorated or damaged. Enough utility remains to classify the property as better than salvage. |
| 4. Used-Good | Used property that is usable without repairs, and most of its useful life remains. |
| 5. Used-Fair | Used property that is usable without repairs, but somewhat worn or deteriorated and may soon require repairs. |
| 6. Used-Poor | Used property that may be used without repairs, but is considerably worn or deteriorated to the degree that remaining utility is limited or major repairs will soon be required. |
| 7. Repairs Required-Good | Required repairs are minor and should not exceed 15 percent of original acquisition cost. |
| 8. Repairs Required-fair | Required repairs are considerable and are estimated to range from 16 to 40 percent of original acquisition cost. |
| 9. Repairs Required-Poor | Required repairs are major because property is badly damaged, worn, or deteriorated, and are estimated to range from 41 to 65 percent of original acquisition cost. |
| X Salvage | Property has some value in excess of its basic material content, but repair or rehabilitation to use for the originally intended purpose is clearly impractical. Repair for any use would exceed 65 percent of the original acquisition cost. |
| S Scrap | Material that has no value except for its basic material content. |

TITLE I AGREEMENT CLOSEOUT PACKAGE

Tax Certification

Instructions:

“Name of Awardee”	The agency who has received TITLE I funds for the operation of a funded program
“Address”	The physical location of the agency
“Employer’s Federal Government Identification Number”	The numerical identification issued by the Federal which is used to recognize the agency for tax liability.

TITLE I AGREEMENT CLOSEOUT PACKAGE
Tax Certification

In the performance of agreement # _____, I certify that I have complied with requirements of the law and the State TITLE I Administration, State of _____, regarding the obtaining of employer identification/account numbers, collection, payment, deposit, and reporting of Federal, State and local taxes and the provision of W-2 forms to employees/enrollees who are not now my employees. For present employees/enrollees, formerly employed under the award, W-2 forms will be furnished as specified in Circular E, Employers' Tax Guide.

Name of the Awardee: _____

Address: _____

Federal Employer's Identification Number: _____

Signature of Authorized Official: _____

Name: _____

Title: _____

LIST OF SUBCONTRACTORS

LWIA NAME _____

LWIA CONTRACT NUMBER _____

Subcontractor Name & Address	Contract Number	Beginning Date	Ending Date	Funds Expended

Administrative Entities & Comprehensive Career Centers Web Sites

LWIA 1

<http://www.ab-t.org>

http://www.tennessee.gov/labor-wfd/cc/cccounty_files/washington.htm

LWIA 2

<http://www.ws.edu/>

LWIA 3

<http://www.knoxcac.org/program.html#wc>

<http://www.knoxcac.org/>

LWIA 4

<http://www.ethra.org/>

LWIA 5

<http://www.sedev.org/setdd/>

<http://www.secareercenter.org/>

LWIA 6

<http://www.workforcesolutionstn.org/>

LWIA 7

<http://www.uchra.org/>

<http://www.uccareercenter.com/>

LWIA 8

<http://www.workforceessentials.com/index.php>

LWIA 9

<http://www.nashville.gov/ncac/>

LWIA 10

<http://www.sctworkforce.org>

<http://www.sctcareercenter.com/>

LWIA 11

<http://swhra.org/>

LWIA 12

<http://www.northwesttncareercenter.org/>

LWIA 13

<http://www.cityofmemphis.org/>

<http://www.memphiscareercenter.com/>

State Web Sites

http://www.tn.gov/labor-wfd/TN_State_Plan_2009.pdf View the State's 5-Year Strategic Plan for WIA

http://www.tn.gov/labor-wfd/et_incumbent_faq.html View FAQs about the Incumbent Worker Program

<http://www.tn.gov/labor-wfd/cc/ccareas.htm> View the LWIA map

<http://www.tennessee.gov/labor-wfd/Polsummary.pdf> View Policy and Policy Summaries from E&T

<https://apps.tn.gov/wiaetpl-app/search.html> /View the List of Eligible Training Providers

<http://www.lexisnexis.com/hottopics/tncode/> Tennessee Code Annotated

<http://www.tn.gov/finance/act/documents/policy8.pdf> Travel regulations

Federal Web Sites

<http://www.doleta.gov/> Employment and Training Administration, US Department of Labor

<http://www.doleta.gov/usworkforce/wia/act.cfm> View Public Law 105-220, WIA 1998

<http://www.whitehouse.gov/omb/egov> View Plans for eGovernment Initiative

<http://wdr.doleta.gov/directives/> ETA Training and Employment Guidance Letters/Advisories

<http://www.gpo.gov/fdsys/> Search the Code of Federal Regulations

http://www.whitehouse.gov/sites/default/files/omb/assets/omb/circulars/a122/a122_2004.pdf OMB, Circular A-122

http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf OMB, Circular A-133

<http://www.dol.gov/oasam/regs/compliance/LEPGuidance.htm> LEP Guidance, ETA

<http://uscode.house.gov/search/criteria.shtml> Search the United States Code

http://wdr.doleta.gov/opr/fulltext/FINALrep_02.pdf View the Urban Institute's preliminary report on employment and training activities at faith-based institutions

<http://www.eeoc.gov/policy/ada.html> View Americans With Disabilities Act of 1990

<http://www.access-board.gov/sec508/standards.htm> 36 CFR Part 1194, Electronic and Information Technology Accessibility Standards

<http://www.access-board.gov/telecomm/index.htm> 36 CFR Part 1193, Telecommunications Act Accessibility Guidelines

http://www.gsa.gov/portal/category/100000?utm_source=OCM&utm_medium=print-radio&utm_term=HDR_0_home&utm_campaign=shortcuts US General Services Administration